

CLERK US DISTRICT COURT  
NORTHERN DIST. OF TX  
FILED

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
AMARILLO DIVISION

DEPUTY CLERK

*AC*

UNITED STATES OF AMERICA

Petitioner,

V.

RODGER D. HUGHES,  
EDITH M. HUGHES

Respondents,

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CIVIL ACTION NO. **2-10CV-237-J**

**PETITION TO ENFORCE INTERNAL  
REVENUE SERVICE SUMMONSES**

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW the United States of America, by and through the United States Attorney for the Northern District of Texas, and applies to this Honorable Court for an Order requiring Rodger D. Hughes and Edith M. Hughes (hereinafter, Respondents), to appear and give testimony and produce certain books, records and papers as more fully set out in Exhibit A attached hereto, relating to the collection of the tax liability of Respondents, as requested by summonses issued pursuant to Section 7602 of the Internal Revenue Code by Revenue Officer Lisa F. Chambers, an authorized delegate of the Secretary of the Treasury and of the Commissioner of Internal Revenue, to Respondents, on April 13, 2010, and Petitioner would respectfully show as follows:

I.

That Respondents reside at 203 Cal Farley Blvd., Borger, Texas 79007.

II.

Jurisdiction is conferred on this Court by Section 7604(a) of the Internal Revenue Code (26 U.S.C. § 7604(a)).

III.

On April 15, 2010, Revenue Officer Lisa F. Chambers, an authorized delegate of the Secretary of the Treasury and of the Commissioner of Internal Revenue, pursuant to Section 7603 of the Internal Revenue Code, served summonses, copies of which are attached hereto and made a part hereof and marked Exhibit A, requiring Respondents to appear and give testimony and produce certain books, records and papers relating to the ability of Respondents to resolve federal tax liability for the years 1998, 2000, 2001, 2002, 2003, 2004, and 2005, at 7201 I-40 West, Suite 105, Amarillo, Texas 79106 on April 27, 2010, at 1:00 P.M., by handing an attested copy of the summonses to Edith M. Hughes as evidenced in the Certificate of Service on the reverse side of the summonses.

IV.

On April 27, 2010, at 7201 I-40 West, Suite 105, Amarillo, Texas, the place specified in the summonses, Respondents did not comply with the requirements of the summonses as described in Exhibit A.

V.

Previous to the issuance of the summonses described above and attached hereto as Exhibit A, the representatives of the Internal Revenue Service had attempted to secure information from the Respondents with which to investigate the collection of the federal tax liability of:

Rodger D. Hughes for the taxable periods ending: December 31, 1998; December 31, 2000; December 31, 2001; December 31, 2002; December 31, 2003; December 31, 2004; and, December 31, 2005, and

Edith M. Hughes for the taxable periods ending: December 31, 2000; December 31, 2001; December 31, 2002; and, December 31, 2003.

Respondents have not produced that information. The summonses attached hereto as Exhibit A were therefore issued under Section 7602 of the Internal Revenue Code. Respondents have refused to comply to date with the summonses.

VI.

Attached hereto as Exhibit B are the Declarations of Revenue Officer Lisa F. Chambers and Revenue Officer Syth Howell, attesting to the facts recited herein and showing that, upon information and belief, the documents and testimony sought are relevant and necessary to properly investigate the collectability of taxes for the taxable periods ending: December 31, 1998; December 31, 2000; December 31, 2001; December 31, 2002; December 31, 2003; December 31, 2004; and, December 31, 2005.

VII.

The summonses, which are the subject matter of this action, were issued for a legitimate purpose, pursuant to the Internal Revenue Code, seek information relevant for that purpose, and seek testimony and documents which are not presently in the possession of the Internal Revenue Service. The summonses were issued in compliance with all applicable statutes, rules and regulations, and there is no "Justice Department referral" in effect with respect to Respondents or any person whose tax liability is at issue, pursuant to said summonses, for the tax years in question as that term is defined in 26 U.S.C. § 7602(c).

WHEREFORE, the United States of America, Petitioner, respectfully prays:

(a) That this Court issue an Order forthwith directing the Respondents to appear before this Court at such time as may be fixed by the court to show cause, if any, why an order should not issue directing and commanding the Respondents to appear before an Officer of the Internal Revenue Service at such time and place as the court may

order and to give such testimony and produce such records for inspection and copying as requested in the summonses attached hereto as Exhibit A.

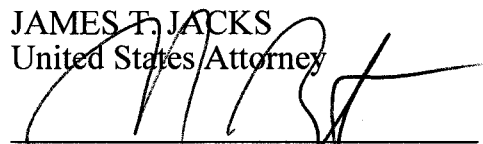
(b) That at the time of said hearing the Court shall issue an order directing and commanding the said Respondents to appear before the Secretary of the Treasury or his delegate at such time and place as this Court may order and the Respondents be required to give such testimony and produce such records as requested in the summonses attached hereto as Exhibit A.

(c) That the said Order to Show Cause shall also provide that service of such order together with a copy of this Petition and the attached Exhibits thereto may be made by an Agent of the Internal Revenue Service or by the United States Marshal for the Northern District of Texas or any of his Deputies.

(d) That Petitioner shall have its costs of suit and such other and further relief as may be necessary or appropriate.

Respectfully submitted,

JAMES T. JACKS  
United States Attorney



D. GORDON BRYANT JR.  
Assistant United States Attorney  
Amarillo National's Plaza/Two  
500 S. Taylor, Suite 300  
Lobby Box 238  
Amarillo, Texas 79101-2442  
Tel. 806.324.2356  
Fax 806.324.2399  
Email: gordon.bryant@usdoj.gov  
Texas State Bar No. 03274900



# Summons

## Collection Information Statement

In the matter of RODGER D HUGHES, PO BOX 5395, BORGER, TX 79008-5395

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 5 (25)

Periods: See Attachment 1 to Summons Form 6637 for Period Information

### The Commissioner of Internal Revenue

To: RODGER D HUGHES

At: 203 CAL FARLEY BLVD, BORGER, TX 79007

You are hereby summoned and required to appear before LISA F CHAMBERS, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2009 To 12/31/2009

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

MC 5506 AMAR, 7201 I-40 WEST, SUITE 105, AMARILLO TX 79106-2645 (806) 359-2150

Place and time for appearance: At MC 5506 AMAR, 7201 I-40 WEST, SUITE 105, AMARILLO, TX 79106-2645



# IRS

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.10-2006)  
Catalog Number 25000Q

on the 27th day of April, 2010 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 13th day of April, 2010

LISA F CHAMBERS

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

**EXHIBIT**

A

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 4-15-10	Time 10:00 am
-----------------	------------------

**How**

☐

I handed an attested copy of the summons to the person to whom it was directed.

**Summons**

**Was**

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

**Served**

Edith Hughes

**Signature**

Lisa Chambers

**Title**

RO

I certify that the copy of the summons served contained the required certification.

**Signature**

Lisa Chambers

**Title**

RO

**Attachment 1 to Summons Form 6637**

In the matter of **RODGER D HUGHES**

Period information: Form 1040 for the calendar periods ending December 31, 1998, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004 and December 31, 2005



# Summons

## Collection Information Statement

In the matter of RODGER D & EDITH M HUGHES, PO BOX 5395, BORGER, TX 79008-5395  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 5 (25)  
 Periods: Form 1040 for the calendar periods ending December 31, 2000, December 31, 2001, December 31, 2002 and December 31, 2003

The Commissioner of Internal Revenue

To: EDITH M HUGHES  
 At: 203 CAL FARLEY BLVD, BORGER, TX 79007

You are hereby summoned and required to appear before LISA F CHAMBERS, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2009 To 12/31/2009

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

MC 5506 AMAR, 7201 I-40 WEST, SUITE 105, AMARILLO TX 79106-2645 (806) 359-2150

Place and time for appearance: At MC 5506 AMAR, 7201 I-40 WEST, SUITE 105, AMARILLO, TX 79106-2645



on the 27th day of April, 2010 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 13th day of April, 2010

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.10-2006)  
Catalog Number 25000Q

LISA F CHAMBERS

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS





# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

4-15-10

Time

10:30 am

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

*Lisa Chambers*

Title

RO

I certify that the copy of the summons served contained the required certification.

Signature

*Lisa Chambers*

Title

RO

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA, and

**Petitioner**

v.

Rodger D Hughes

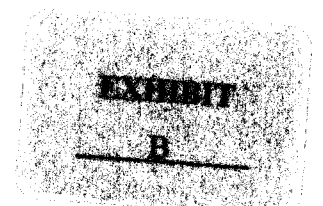
**Respondent.**

**Civil Action No.**

**DECLARATION**

LISA F CHAMBERS declares:

1. At the time of the issuance and service of the summons, I was a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 7201 I-40 WEST, AMARILLO, TX 79106-2634.
2. In my capacity as a revenue officer, I was conducting an investigation for the collection of tax liability of RODGER D HUGHES for the calendar year(s) ended: December 31, 1998, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 04/13/2010, an administrative summons, Internal Revenue Service Form 6637, to Rodger D Hughes, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 04/15/2010, I, along with Internal Revenue Service group manager, Mark L Greening, served an attested copy of



the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Rodger D Hughes, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On 04/22/2010, I spoke with the respondent Rodger D Hughes, who requested a 2 week extension from the appearance date until 5/13/10 because his wife was having a medical procedure that morning at 9:30am. I granted the extension for appearance until 5/13/10 at 1:00pm at 7201 I-40 WEST, AMARILLO, TX 79106-2634. On 5/13/10, the respondent Rodger D Hughes did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of RODGER D HUGHES for the calendar year(s) ended December 31, 1998, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005.

9. The Internal Revenue Service reassigned this case to revenue officer, Syth Howell, for further investigation on 5/27/2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24<sup>th</sup> day of September, 2010.

Lisa F Chambers  
LISA F CHAMBERS, REVENUE OFFICER

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA, and

**Petitioner**

v.

Edith M Hughes

**Respondent.**

**Civil Action No.**

**DECLARATION**

LISA F CHAMBERS declares:

1. At the time of the issuance and service of the summons, I was a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 7201 I-40 WEST, AMARILLO, TX 79106-2634.
2. In my capacity as a revenue officer, I was conducting an investigation for the collection of tax liability of EDITH M HUGHES for the calendar year(s) ended: December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 04/13/2010, an administrative summons, Internal Revenue Service Form 6637, to Edith M Hughes, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 04/15/2010, I, along with Internal Revenue Service group manager, Mark L Greening, served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the

respondent, Edith M Hughes, by hand delivering the summons to her, as evidenced in the certificate of service on the reverse side of the summons.

5. On 04/22/2010, I spoke with the respondent's husband Rodger D Hughes, who requested a 2 week extension from the appearance date until 5/13/10 because Edith M Hughes was having a medical procedure that morning at 9:30am. I granted the extension for appearance until 5/13/10 at 1:00pm at 7201 I-40 WEST, AMARILLO, TX 79106-2634. On 5/13/10, the respondent Edith M Hughes did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of EDITH M HUGHES for the calendar year(s) ended: December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003.

9. The Internal Revenue Service reassigned this case to revenue officer, Syth Howell, for further investigation on 5/27/2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24<sup>th</sup> day of September, 2010.

Lisa F. Chambers  
LISA F CHAMBERS, REVENUE OFFICER

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA, and

**Petitioner**

v.

Rodger D Hughes

**Respondent.**

**Civil Action No.**

**DECLARATION**

SYTH HOWELL declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 7201 I-40 WEST, AMARILLO, TX 79106-2634.
2. In my capacity as a revenue officer, since 5/27/2010, when the Internal Revenue Service reassigned this case to me from LISA F CHAMBERS, I have been conducting an investigation for the collection of tax liability of RODGER D HUGHES for the calendar year(s) ended: December 31, 1998, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005.
3. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.
4. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
5. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of RODGER D HUGHES for the calendar year(s) ended December 31, 1998,

December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005.

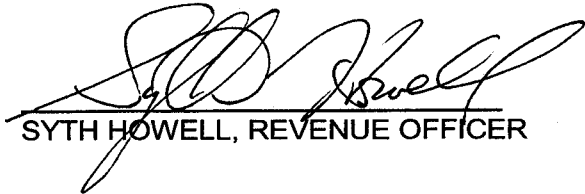
6. As of the date of this declaration, Rodger D Hughes still has not complied with the summons.

7. For each of the tax periods identified in paragraph 5, the IRS assessed taxes against Rodger D Hughes and as of the date of this declaration, those taxes are still due and owing.

8. This investigation is being conducting pursuant to legitimate purpose under the Internal Revenue Code and this inquiry is relevant to that purpose.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24<sup>th</sup> day of September, 2010.

  
SYTH HOWELL, REVENUE OFFICER

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA, and

**Petitioner**

v.

Edith M Hughes

**Respondent.**

**Civil Action No.**

**DECLARATION**

SYTH HOWELL declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 7201 I-40 WEST, AMARILLO, TX 79106-2634.
2. In my capacity as a revenue officer, since 5/27/2010, when the Internal Revenue Service reassigned this case to me from LISA F CHAMBERS, I have been conducting an investigation for the collection of tax liability of EDITH M HUGHES for the calendar year(s) ended: December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003.
3. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.
4. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
5. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability



of EDITH M HUGHES for the calendar year(s) ended: December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003.

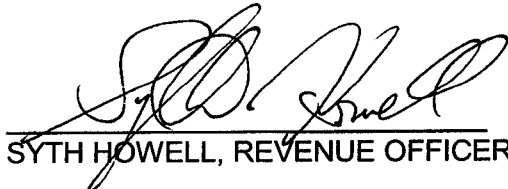
6. As of the date of this declaration, Edith M Hughes still has not complied with the summons.

7. For each of the tax periods identified in paragraph 5, the IRS assessed taxes against Edith M Hughes and as of the date of this declaration, those taxes are still due and owing.

8. This investigation is being conducting pursuant to legitimate purpose under the Internal Revenue Code and this inquiry is relevant to that purpose.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24<sup>th</sup> day of September, 2010.

  
SYTH HOWELL, REVENUE OFFICER

JS 44 (Rev. 12/07)

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

D. Gordon Bryant, Jr., USAO, 500 S. Taylor, LB 238, Suite 300,  
Amarillo, Texas 79101, Tel. 806.324.2356

**DEFENDANTS**

RODGER D. HUGHES &amp; EDITH M. HUGHES

County of Residence of First Listed Defendant Hutchinson  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE  
LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	<b>PERSONAL INJURY</b> <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<b>PRISONER PETITIONS</b> <input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	<b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609
				<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes

**V. ORIGIN**

(Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 USC Section 7602

Brief description of cause:  
Enforcement of IRS summonses

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE

09/24/2010

SIGNATURE OF ATTORNEY OF RECORD

D. Gordon Bryant, Jr.

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE